APPENDIX A

	Valuation of Gross Estate	Taxable Estate	Approximate Effective Rates of Tax	Tax	Applicable Interest Rate As of 7/82	Total Tax
U.S.	$468,085,903	$398,466,699	60.7%	$241,976,486a	48.6%	$359,577,058
California	468,085,903	414,218,015	24.0%	99,378,758	66.0%	164,968,738
Texas	468,085,903	398,466,699b	16.0%c	63,231,072	35.5%	85,678,103
			100.7%	$404,586,316		$610,223,899
		Net Estate				398,466,699
		Deficit				$211,757,200

[a] Source: Tex. Br. 10.

[b] We have assumed that Texas uses the same deductions as the federal return.

[c] Since the 15.0% Texas rate is less than the 16% "pick-up" rate, Texas would collect the "pick-up" tax if its valuation were identical to that of the IRS. Texas has calculated this tax as the amount shown in the table.